

Exhibit “W”

DORFMAN, KNOEBEL & CONWAY, LLP

ATTORNEYS AT LAW

51 NORTH BROADWAY

NYACK, NEW YORK 10960

(845) 353-3500

FAX

(845) 353-3529

130 WILLIAMS STREET

SUITE 710

NEW YORK, NEW YORK 10038

126 STATE STREET

HACKENSACK

NEW JERSEY 07601

NO FAX OR SERVICE ACCEPTED

BURTON I. DORFMAN
ROBERT S. KNOEBEL, JR. *
KEVIN T. CONWAY **

JOSEPH S. SCARMATO
DEBORAH A. QUINN

MEMBER NY & NJ BAR. *
MEMBER NY, NJ & CT BAR. **

December 14, 2007

**Via Facsimile 212-326-0806
and First Class Mail**

Eric D. Sherman, Esq.
Pryor Cashman LLP
410 Park Avenue
New York, NY 10022

RE: KG Cornwall v. Beazer Homes Corp.
Index No. 07 Civ. 2881

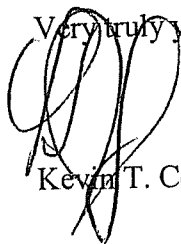
Dear Mr. Sherman:

This will confirm the results of the tele-conference with the undersigned wherein you advised of your intention to file a motion for withdrawal of this firm's representation of Plaintiff due to your intention to call my partner Mr. Dorfman as a witness despite absolutely no legitimate offer of proof that Mr. Dorfman would in any manner testify against his client's interests. Your firm's representatives did not advise the Court at the most recent Compliance Conference before the Honorable Charles Brieant, at which time the discovery schedule with our office for paper discovery and EBT cutoff dates were set with a further return date of January 11, 2008. Clearly, I was prepared to address same if the issue was raised, but as a result of this issue not being presented to the Court, I assumed you waived this baseless request.

Furthermore, it cannot be overstated that your firm has been aware of our firm's role of escrow agent with respect to the letter of credit that your client unlawfully converted from the outset of the proceedings; however, the undersigned further advised that we would have no objection to withdrawal upon completion of the remaining discovery so as to provide our client time to retain new counsel, despite there being no basis for your request.

Finally, please have the courtesy of advising the undersigned in advance of any additional participants who you might have on the line listening during any future tele-conferences. I was shocked at your and Ms. Hagemeyer's conduct during our tele-conference of this date.

Very truly yours,

A handwritten signature in black ink, appearing to be "Kevin T. Conway", written over the typed name.

Kevin T. Conway

KTC/pc